

unfit for beverage use, it may be transferred as provided in paragraph (a) of this section.

(c) *Rendering concentrate unfit for beverage use.* Concentrate may be rendered unfit for beverage use by reducing the alcohol content to not more than 15 percent alcohol by volume (if the reduction does not result in a concentrate of less than 100-fold), and adding to each gallon thereof, in a quantity sufficient to render the concentrate unfit for beverage use, the following:

- (1) Sucrose; or
  - (2) Concentrated fruit juice, of at least 70 Brix, made from the same kind of fruit as the concentrate; or
  - (3) Malic, citric, or tartaric acid.
- (d) *Record of transfer.* The proprietor shall record transfers of concentrate (including high-proof concentrate) on a record of transfer as required in §§ 18.62 or 18.63.

(Approved by the Office of Management and Budget under control number 1512-0098)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

#### § 18.55 Label.

Each container of concentrate will have affixed thereto, before transfer, a label identifying the product and showing (a) the name of the proprietor; (b) the registry number of the plant; (c) the address of the plant; (d) the number of wine gallons; and (e) the percent of alcohol by volume.

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[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-381, 61 FR 37003, July 16, 1996]

#### § 18.56 Receipt of concentrate.

(a) *General.* The proprietor of a concentrate plant may accept the return of concentrate that the proprietor shipped. In addition, concentrate that is unfit for beverage use may be received from another concentrate plant for further processing in accordance with this part.

(b) *Record of concentrate received.* When concentrate is received, the proprietor must record the receipt, including the name of the consignor and a no-

tation regarding any loss in transit or other discrepancy.

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[T.D. ATF-455, 66 FR 29482, May 31, 2001]

### Subpart F—Records and Reports

#### § 18.61 Records and reports.

(a) *General.* Each proprietor shall keep records and reports as required by this part. These records and reports will be maintained on or convenient to the concentrate plant and will be available for inspection by appropriate TTB officers during business hours. Records and reports will be retained by the proprietor for three years from the date they were prepared, or three years from the date of the last entry, whichever is later.

(b) *Records.* Each proprietor shall keep such records relating to or connected with the production, transfer, or return of concentrate and the juice or mash from which it is produced, as will (1) enable any appropriate TTB officer to verify operations and to ascertain whether there has been compliance with law and regulations, and (2) enable the proprietor to prepare Form 1695(5520.2). A proprietor need not prepare a specific record to meet the record requirements of this part. Any book, paper, invoice, bill of lading, or similar document that the proprietor prepares or receives for other purposes may be used, if all required information is shown.

(c) *Reports.* Each proprietor shall prepare and submit reports (including applications) as required by this part.

(Approved by the Office of Management and Budget under control number 1512-0098)

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-172, 49 FR 14941, Apr. 16, 1984; T.D. ATF-381, 61 FR 37003, July 16, 1996]

#### § 18.62 Record of transfer.

When concentrate, juice, or fruit mash is transferred from the concentrate plant premises, the proprietor shall prepare, in duplicate, a record of transfer. The record of transfer may consist of a commercial invoice, bill of lading, or any other similar document.

## § 18.63

The proprietor shall forward the original of the record of transfer to the consignee and retain the copy as a record. Each record of transfer shall show the following information:

- (a) Name, registry number, and address of the concentrate plant;
- (b) Name and address of the consignee;
- (c) Kind (by fruit from which produced) and description of product, e.g. grape concentrate, concentrated grape juice, unconcentrated grape juice, grape mash;
- (d) Quantity (in wine gallons); and
- (e) For concentrate, percent of alcohol by volume.

(Approved by the Office of Management and Budget under control number 1512-0098)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1392, as amended (26 U.S.C. 5511))

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-172, 49 FR 14941, Apr. 16, 1984; T.D. ATF-381, 61 FR 37003, July 16, 1996]

## § 18.63 Record of transfer to a bonded wine cellar.

A proprietor transferring concentrate, juice, or fruit mash to a bonded wine cellar shall prepare a record of transfer as required by § 18.62 and enter the following additional information:

- (a) Registry number of the bonded wine cellar;
- (b) For each product manufactured from grapes or berries, variety of grape or berry;
- (c) For concentrate, fold;
- (d) For juice and fruit mash, whether volatile fruit flavor has been removed and, if so, whether the identical volatile fruit flavor has been restored; and
- (e) For concentrated juice, total solids content before and after concentration.

(Approved by the Office of Management and Budget under control number 1512-0098)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1392, as amended (26 U.S.C. 5511))

[T.D. ATF-104, 47 FR 23921, June 2, 1982, as amended by T.D. ATF-172, 49 FR 14941, Apr. 16, 1984; T.D. ATF-381, 61 FR 37003, July 16, 1996]

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## § 18.64 Photographic copies of records.

Proprietors may record, copy, or reproduce records required by this part by any process which accurately reproduces or forms a durable medium for reproducing the original of records. Whenever records are reproduced under this section, the reproduced records will be preserved in conveniently accessible files, and provisions will be made for examining, viewing, and using the reproduced record the same as if it were the original record. The reproduced record will be treated and considered for all purposes as though it were the original record. All provisions of law and regulation applicable to the original record are applicable to the reproduced record.

## § 18.65 Annual report.

An annual report, on Form 1695(5520.2), of concentrate plant operations shall be prepared by each proprietor and forwarded in accordance with the instructions for the form. When a proprietor permanently discontinues the business of manufacturing concentrate, the proprietor shall submit the annual report in accordance with the instructions for the form.

[T.D. ATF-436, 66 FR 5472, Jan. 19, 2001]

## PART 19—DISTILLED SPIRITS PLANTS

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#### ASSESSMENTS

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